

**KLESTADT WINTERS JURELLER
SOUTHARD & STEVENS, LLP**

570 Seventh Avenue, 17th Floor

New York, NY 10018-6314

Telephone: (212) 972-3000

Facsimile: (212) 972-2245

Tracy L. Klestadt

Brendan M. Scott

Attorneys for Defendants Listed on Annexed Schedule A

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-01789 (SMB)

SIPA Liquidation

(Substantively Consolidated)

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Substantively
Consolidated SIPA Liquidation of Bernard L. Madoff
Investment Securities LLC and Bernard L. Madoff,

Plaintiff,

v.

NTC & Co. LLP, as former custodian of an
Individual Retirement Account for the benefit of
Susan Helfman; and SUSAN HELFMAN,
Defendants.

Adv. Pro. No. 10-4509 (SMB)

IRVING H. PICARD, Trustee for the Substantively
Consolidated SIPA Liquidation of Bernard L. Madoff
Investment Securities LLC and Bernard L. Madoff,

Plaintiff,

v.

RICHARD J. HELFMAN LIFE INSURANCE
TRUST DTD 12/30/89; SUSAN HELFMAN,
individually and in her capacity as Trustee of the
Richard J. Helfman Life Insurance Trust dtd
12/30/89; and STEPHEN HELFMAN, individually
and in his capacity as Trustee of the Richard J.
Helfman Life Insurance Trust dtd 12/30/89,

Defendants.

Adv. Pro. No. 10-4636 (SMB)

IRVING H. PICARD, Trustee for the Substantively
Consolidated SIPA Liquidation of Bernard L. Madoff
Investment Securities LLC and Bernard L. Madoff,

Plaintiff,

v.

ADELINE SHERMAN REVOCABLE TRUST, AS
AMENDED; STEPHEN HELFMAN, in his capacity
as Trustee of the Adeline Sherman Revocable Trust, as
Amended; and SUSAN HELFMAN, in her capacity as
Trustee of the Adeline Sherman Revocable Trust, as
Amended,

Defendants.

Adv. Pro. No. 10-4816 (SMB)

NOTICE OF DEFENDANTS' MOTION TO DISMISS THE TRUSTEE'S COMPLAINTS

PLEASE TAKE NOTICE that pursuant to Federal Rule of Civil Procedure 12(b)(6), as incorporated by Federal Rules of Bankruptcy Procedure 7008, 7009 and 7012, and upon the accompanying Memorandum of Law In Support of Motion to Dismiss Adversary Complaint, the pleadings and papers on file in this action and on such other and further evidence as may be presented prior to and at any hearing on this motion, the defendants identified on the annexed

Schedule "A" ("Defendants"), by and through their undersigned counsel, respectfully move for an order dismissing all claims against them and granting such other and further relief as the Court deems just and proper.

PLEASE TAKE FURTHER NOTICE that papers in opposition to the motion and on reply in further support of the motion shall be filed with the Bankruptcy Court (with a courtesy copy delivered to the Judge's chambers) and served upon opposing counsel so as to be received on or before a date to be agreed upon by counsel and approved by the Court.

Dated: New York, NY
January 30, 2015

KLESTADT WINTERS JURELLER
SOUTHARD & STEVENS, LLP

By: /s/ Brendan M. Scott
570 Seventh Avenue, 17th Floor
New York, NY 10018-6314
Telephone: (212) 972-3000
Facsimile: (212) 972-2245
Tracy L. Klestadt
E-Mail: tklestadt@klestadt.com
Brendan M. Scott
E-Mail: bscott@klestadt.com

Attorneys for Defendants

SCHEDULE A

<u>Adversary Proceeding</u>	<u>Defendants</u>
1) Picard v. NTC & Co., LLP, as former custodian of an Individual Retirement Account for the benefit of Susan Helfman, et al., Adv. Proc. No.: 10-04509-smb	1) Susan Helfman
2) Picard v. Richard J. Helfman Life Insurance Trust dtd 12/30/89, et al., Adv. Proc. No.: 10-04636-smb	1) Richard J. Helfman Life Insurance Trust Dtd 12/30/89; 2) Susan Helfman, individually and in her capacity as Trustee of the Richard J. Helfman Life Insurance Trust dtd 12/30/89; and 3) Stephen Helfman, individually and in his capacity as Trustee of the Richard J. Helfman Life Insurance Trust dtd 12/30/89
3) Picard v. Adeline Sherman Revocable Trust, as Amended, et al., Adv. Proc. No.: 10-04816-smb	1) Adeline Sherman Revocable Trust, as Amended; 2) Stephen Helfman, in his capacity as trustee of the Adeline Sherman Revocable Trust, as Amended; and 3) Susan Helfman, in her capacity as trustee of the Adeline Sherman Revocable Trust, as Amended